HIGH COURT OF JUDICATURE CHHATTISGARH : BILASPUR

CORAM : HON'BLE SHRI S.R. NAYAK, CJ &
HON'BLE SHRI V.K. SHRIVASTAVA, J.

WRIT PETITION NO. 1880/2006

PETITIONER	S.B. Pharma & Surgical, 113-Cold Medical Complex, G.E. Road, Raipur (CG) A proprietorship concern Through proprietor Ajay Wadhwani, s/o. Sunderlal Wadhwani, aged about 33 years, r/o. of A-44 Krishna Kunj, Dhebar Steel City, New Gayatri Nagar, Raipur (CG).

Versus

RESPONDENTS	1)	State of Chhattisgarh through Secretary, Department of Commercial Taxes, D.K.S. Bhavan, Raipur (CG).
	2)	Commissioner of Commercial Tax, Vanijyik Kar Bhavan, Civil Lines, Raipur (CG).

PRESENT:

Shri Neelabh Dubey, Counsel for the petitioner.

Shri Utkarsh Verma, Dy. Govt. Advocate for the respondents/State.

ORAL ORDER
(Passed on 16th November, 2006)

The following oral order of the Court was passed by **S.R. Nayak, C.J.**

Learned counsel appearing for the parties would submit that the point that arises for decision making in this writ petition is squarely covered by the judgment of the Hon'ble Apex Court in **State of Rajasthan and another Vs Rajasthan Chemists Association**[1]

[1] (2006) 147 STC 542 (SC)

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In view of the above joint submission made by the learned counsel for the parties, this writ petition is disposed of in terms of the above judgment of the Hon'ble Apex Court and the impugned provision is struck off as un-constitutional. No costs.

Sd/-
V.K. Shrivastava
Judge

Sd/-
Chief Justice

Raju